

STATE BOARD OF EQUALIZATION PROPERTY AND SPECIAL TAXES DEPARTMENT 450 N STREET, SACRAMENTO, CALIFORNIA PO BOX 942879, SACRAMENTO, CALIFORNIA 94279-0060 916 445-6964 • FAX 916 324-2757 www.boe.ca.gov

November 8, 2004

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JOHN CHIANG Fourth District, Los Angeles

STEVE WESTLY State Controller, Sacramento

RAMON J. HIRSIG Executive Director No. 2004/068

## TO COUNTY ASSESSORS AND INTERESTED PARTIES:

## 2005 Timberland Production Zone Values

On November 4, 2004, pursuant to section 434.5 of the Revenue and Taxation Code, the Board approved a schedule of timberland values for the January 1, 2005 lien date. Section 434.5 requires that, by November 30 of each year, the Board certify to county assessors the current values of lands zoned for timberland production.

For the 2005 lien date, land zoned for timberland production shall be valued, per acre, according to the following schedule:

Redwood Region		Whitewood Region		Pine-Mixed Conifer Region	
Site I	\$266	Site I	\$189	Site I	\$145
Site II	\$216	Site II	\$139	Site II	\$102
Site III	\$189	Site III	\$117	Site III	\$ 80
Site IV	\$164	Site IV	\$ 87	Site IV	\$ 56
Site V	\$ 52	Site V	\$ 46	Site V	\$ 30

When the assessor, pursuant to Revenue and Taxation Code section 434, designates a timberland parcel or portion thereof as inoperable, such timberland parcel, or portion thereof, shall be valued as if it is Site V.

This certification is submitted to you in accordance with the provisions of said section 434.5. If you have any questions, please contact the County Property Tax Division, Timber Tax Section, at (916) 445-6964.

Sincerely,

/s/ Mickie Stuckey for

David J. Gau Deputy Director Property and Special Taxes Department

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